

MINUTES
BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 44

February 19, 2026

The Board of Directors (the "Board") of Brazoria County Municipal Utility District No. 44 (the "District") met in regular session, open to the public, on the 19th day of February, 2026, at Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Suite 2500, Houston, Texas, outside the boundaries of the District, and the roll was called of the members of the Board:

Joel Michael	President
Melanie Folkert	Vice President
Ryan Derong	Secretary
Joseph Manning	Assistant Vice President
Camille Campbell	Assistant Secretary

and all of the above were present except Directors Michael and Manning, thus constituting a quorum.

Also attending the meeting were John Chiang of Sueba USA Corporation; Tiffany Carden of L & S District Services, LLC; Brenda McLaughlin of Bob Leared Interests; Tyler Broom of Gannett Fleming ("GF"); Austin Muse of Municipal District Services, LLC; Chase Wolfe of Robert W. Baird PLLC; Andrew Faubion of Double Oak Erosion; Tunisia Burns of W Land Development; and Suewan Johnson and Shammara Polk of Allen Boone Humphries Robinson LLP.

PUBLIC COMMENTS

Ms. Johnson offered any members of the public in attendance the opportunity to make public comments. There being no members of the public requesting to make public comment, the Board moved to the next agenda item.

APPROVE MINUTES

The Board considered approving the minutes of the January 15, 2026, regular meeting. Following review and discussion, Director Folkert moved to approve the minutes as submitted. Director Derong seconded the motion, which passed unanimously.

ENGINEER'S REPORT

Mr. Broom presented and reviewed an engineering report, a copy of which is attached.

Mr. Broom updated the Board on the construction of extension of utilities to serve the commercial tract in the District.

Mr. Broom discussed a request for utility capacity for eleven ESFCs for a proposed convenience store and gas station on a tract in the District. He recommended the Board authorize the preparation of a utility capacity letter to be formally approved at the next Board meeting. Mr. Chiang addressed the board regarding the planned project and answered questions from the Board.

Following review and discussion, Director Folkert moved to: (1) approve the engineering report; and (2) approve a commitment of eleven ESFCs and authorize GF to provide a utility capacity letter to Prime Spot for a proposed convenience store and gas station. Director Derong seconded the motion, which passed unanimously.

FINANCIAL AND BOOKKEEPING MATTERS

Ms. Carden presented and reviewed the bookkeeper's report, including the investment report and list of checks presented for payment. A copy of the bookkeeper's report is attached. Following review and discussion, Director Folkert moved to approve the bookkeeper's report and authorize payment of the District's bills. Director Derong seconded the motion, which passed unanimously.

TAX ASSESSMENT AND COLLECTION MATTERS

Ms. McLaughlin reviewed a report on tax assessment and collection matters, a copy of which is attached. She reported that 51.478% of the District's 2025 taxes were collected as of January 31, 2026.

Ms. McLaughlin informed the Board of a request from W Land Development for the Board to waive the penalties and interest on the delinquent 2025 taxes. Discussion ensued.

Following review and discussion, Director Folkert moved to (1) approve the tax report, and the checks presented; and (2) waive penalties and interest on the delinquent 2025 taxes, provided the taxes are paid in full by May 1, 2026. Director Folkert seconded the motion, which passed unanimously.

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

Ms. Johnson presented and reviewed a resolution concerning optional exemptions from taxation. After review and discussion, Director Folkert moved to adopt a Resolution Concerning Exemptions from Taxation reflecting that the Board of Directors rejects all of the optional exemptions and to direct that the resolution be filed appropriately and

retained in the District's official records. Director Derong seconded the motion, which passed unanimously.

RESOLUTION REGARDING DEVELOPMENT STATUS FOR 2026 TAX YEAR.

Ms. Johnson discussed the "truth-in-taxation" property tax calculations and tax levy process for water districts and stated that Chapter 49 of the Texas Water Code establishes three main categories for water districts, based on a district's development status and/or tax rate. She reviewed the definitions for each of the three categories and said the Board must annually determine the District's category for that tax year and follow the associated notice and levy provisions in the Texas Water Code.

Discussion ensued regarding the District's development status. After fully considering relevant data, information, and statutory definitions, the Board determined that the District is a Developing District for the 2026 tax year.

Following review and discussion, Director Folkert moved to adopt a Resolution Regarding Development Status for 2026 Tax Year establishing the District as a Developing District for the 2026 tax year pursuant to Section 49.23603, Texas Water Code, and direct that the resolution be filed appropriately and retained in the District's official records. Director Derong seconded the motion, which passed unanimously.

OPERATING MATTERS

Mr. Muse presented and reviewed a report on operating matters in the District, a copy of which is attached.

MAINTENANCE OF DISTRICT FACILITIES

Mr. Faubion presented and reviewed a report on maintenance of the District's drainage and detention facilities, a copy of which is attached.

DEVELOPMENT REPORT

Ms. Burns updated the Board on development matters and home leases in the District. She stated 475 homes are complete, 389 homes are leased, and 13 homes are under construction.

REPORTS FROM DIRECTORS AND DISTRICT CONSULTANTS

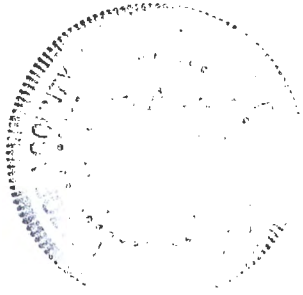
The Board concurred to meet next on March 19, 2026.

There being no additional business to consider, the meeting was adjourned.



Secretary, Board of Directors

(SEAL)



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